



General Assembly

February Session, 2018

Raised Bill No. 5574

LCO No. 2889



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN GRAND LIST EXEMPTIONS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (*Effective July 1, 2018*) Notwithstanding the provisions of
2 subdivision (76) of section 12-81 of the general statutes, any person
3 otherwise eligible for a 2016 grand list exemption pursuant to said
4 subdivision (76) in the city of New Britain, except that such person
5 failed to file the required exemption application within the time period
6 prescribed, shall be regarded as having filed said application in a
7 timely manner if such person files said application not later than thirty
8 days after the effective date of this section, and pays the late filing fee
9 pursuant to section 12-81k of the general statutes. Upon confirmation
10 of the receipt of such fee and verification of the exemption eligibility of
11 the machinery and equipment included in such application, the
12 assessor shall approve the exemption for such property. If taxes have
13 been paid on the property for which such exemption is approved, the
14 city of New Britain shall reimburse such person in an amount equal to
15 the amount by which such taxes exceed the taxes payable if the

- 16 application had been filed in a timely manner.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2018</i>	New section

Statement of Purpose:

To allow certain persons to file for a property tax exemption, notwithstanding certain statutory deadlines.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]